

Finance Act 1930

1930 CHAPTER 28

PART II

INCOME TAX

Miscellaneous

16 Amendment of Rule 11 of Rules applicable to Cases I and II of Schedule D

The proviso to paragraph (1) of Rule 11 of the Rules applicable to Cases I and II of Schedule D shall, in relation to cases where the change occurs after the fifth day of April, nineteen hundred and thirty, have effect as if for the words " three months after the change took place" there were substituted the words " twelve months after the change took place."